

ORDINANCE NO. _____

AN ORDINANCE OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, AMENDING SECTIONS 14.051, 14.052, 14.053 AND 14.054 OF CHAPTER 5 OF DIVISION 4 OF TITLE 1 OF THE SAN BERNARDINO COUNTY CODE, RELATING TO REASSESSMENT OF DAMAGED PROPERTY.

The Board of Supervisors of the County of San Bernardino, State of California, ordains as follows:

SECTION 1. Section 14.051 of the San Bernardino County Code is amended, to read:

14.051 Application Requirements.

Every person who at 12:01 a.m. on January 1 was the owner of, or had in his possession, or under his control, any taxable property, or who acquired such property after such date and is liable for the taxes thereon for the fiscal year commencing immediately following July 1, which property was thereafter damaged or destroyed, without his fault, by a misfortune or calamity, may, within twelve (12) months of such misfortune or calamity, apply for reassessment of such property by delivering to the Assessor a written application showing the condition and applicant's opinion of value, if any, of the property immediately before and after the damage or destruction, which damage must be shown therein to be in excess of ten thousand dollars (\$10,000). The application shall be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

SECTION 2. Section 14.052 of the San Bernardino County Code is amended, to read:

14.052 Reassessment and Right of Appeal.

Upon receiving a proper application, the Assessor shall complete an independent evaluation of the property to verify the amounts claimed on the application in the before and after condition. The Assessor shall then compute a percentage relationship of loss and reduce the current assessed value by that percentage. The Assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice shall state that the applicant may appeal the proposed reassessment to the Assessment Appeals Board

1 within six (6) months of the date of mailing the notice. If an appeal is requested within the six
2 (6) month period, the Board shall hear and decide the matter as if the proposed
3 reassessment had been entered on the roll as an assessment made outside the regular
4 assessment period. The decision of the Board regarding the damaged value of the property
5 shall be final, provided that a decision of the Assessment Appeals Board regarding any
6 reassessment made pursuant to this section shall create no presumption as regards the
7 value of the affected property subsequent to the date of the damage. If the amount of
8 damage, as verified by the Assessor, is not at least ten thousand dollars (\$10,000), no
9 adjustment shall be made to said roll and no taxes shall be canceled or refunded.

10 SECTION 3. Section 14.053 of the San Bernardino County Code is amended, to
11 read:

12 **14.053 Reassessment Without Application.**

13 If no such application is made and the Assessor determines that within the preceding
14 twelve (12) months a property has suffered damage caused by misfortune or calamity, which
15 may qualify the property owner for relief under the provisions of this Chapter, the Assessor
16 may reassess the property in the same manner as provided for in Section 14.052 and notify
17 the last known owner of the property of the reassessment.

18 SECTION 4. Section 14.054 of the San Bernardino County is amended, to read:

19 **14.054 Tax Rate and Proration Formula.**

20 The tax rate fixed for property on the roll on which the property so reassessed
21 appeared at the time of the misfortune or calamity, shall be applied to the amount of the
22 reassessment and the assessee shall be liable for: (1) a prorated portion of the taxes that
23 would have been due on the property for the current fiscal year had the misfortune or
24 calamity not occurred, such proration to be determined on the basis of the number of months
25 in the current fiscal year prior to the misfortune or calamity; plus (2) a proration of the tax due
26 on the property as reassessed in its damaged or destroyed condition, such proration to be
27 determined on the basis of the number of months in the fiscal year after the damage or
28 destruction, including the month in which the damage was incurred. If the damage or
destruction occurred after January 1 and before the beginning of the next fiscal year, the

1 reassessment shall be utilized to determine the tax liability for the next fiscal year provided,
2 however, if the property is fully restored during the next fiscal year, taxes due for that year
3 shall be prorated based on the number of months in the year before and after the completion
4 of restoration.

5 SECTION 5. The Board of Supervisors declares that it would have adopted this
6 ordinance and each section, subsection, sentence, clause, phrase, or portion of it
7 irrespective of the fact that any one or more sections, subsections, clauses, phrases or
8 portions of it be declared invalid or unconstitutional. If for any reason any portion of this
9 ordinance is declared invalid or unconstitutional, then all other provisions of it shall remain
10 valid and enforceable.

11 SECTION 6. This ordinance shall take effect thirty (30) days from the date of its
12 adoption.

13 _____
14 DENNIS HANSBERGER
Chairman, Board of Supervisors

15 SIGNED AND CERTIFIED THAT A COPY
16 OF THIS DOCUMENT HAS BEEN DELIVERED
TO THE CHAIRMAN OF THE BOARD

17 J. RENEE BASTIAN, Clerk of the
18 Board of Supervisors
19 _____

20 STATE OF CALIFORNIA)
21) ss.
COUNTY OF SAN BERNARDINO)

22 I, J. RENEE BASTIAN, Clerk of the Board of Supervisors of the County of San
23 Bernardino, State of California, hereby certify that at a regular meeting of the Board of
24 Supervisors of said County and State, held on the _____ day of _____, 2003, at
which meeting were present Supervisors: _____

25 _____,
and the Clerk, the foregoing ordinance was passed and adopted by the following vote, to wit:

26 AYES: SUPERVISORS:

27 NOES: SUPERVISORS:

28 ABSENT: SUPERVISORS:

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IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Board of Supervisors this ____ day of _____, 2003.

J. RENEE BASTIAN, Clerk of
the Board of Supervisors of the County
of San Bernardino, State of California

Deputy

APPROVED AS TO FORM

ALAN K. MARKS, County Counsel

By _____
ROBERT L. JOCKS
Deputy County Counsel

Dated: _____